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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/558,920	04/26/2000	DAVID REGAN	ANDIP576	1724

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EXAMINER
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FISCHER, ANDREW J

ART UNIT	PAPER NUMBER
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3627

DATE MAILED: 03/07/2005

Please find below and/or attached an Office communication concerning this application or proceeding.

## Office Action Summary

**Application No.**

09/558,920

**Applicant(s)**

REGAN, DAVID

**Examiner**

Andrew J. Fischer

**Art Unit**

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-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --  
**Period for Reply**

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If the period for reply specified above is less than thirty (30) days, a reply within the statutory minimum of thirty (30) days will be considered timely.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

### Status

- 1) ☒ Responsive to communication(s) filed on 20 December 2004.
- 2a) ☐ This action is **FINAL**. 2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

### Disposition of Claims

- 4) ☒ Claim(s) 19-36 and 46-75 is/are pending in the application.
- 4a) Of the above claim(s) 46-75 is/are withdrawn from consideration.
- 5) ☐ Claim(s) \_\_\_\_\_ is/are allowed.
- 6) ☒ Claim(s) 19-36 is/are rejected.
- 7) ☐ Claim(s) \_\_\_\_\_ is/are objected to.
- 8) ☐ Claim(s) \_\_\_\_\_ are subject to restriction and/or election requirement.

### Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on \_\_\_\_\_ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.  
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).  
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

### Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some \* c) ☐ None of:
- ☐ Certified copies of the priority documents have been received.
  - ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_\_.
  - ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).
- \* See the attached detailed Office action for a list of the certified copies not received.

### Attachment(s)

- |  |   |
|--|---|
| 1) <input checked="" type="checkbox"/> Notice of References Cited (PTO-892)  | 4) <input type="checkbox"/> Interview Summary (PTO-413)<br>Paper No(s)/Mail Date. _____ |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948)                                   | 5) <input type="checkbox"/> Notice of Informal Patent Application (PTO-152)             |
| 3) <input type="checkbox"/> Information Disclosure Statement(s) (PTO-1449 or PTO/SB/08)<br>Paper No(s)/Mail Date _____ | 6) <input type="checkbox"/> Other: _____  |

## **DETAILED ACTION**

### ***Acknowledgements***

1. In view of the Applicant's Appeal Brief ("First Appeal Brief") filed on December 20, 2004, PROSECUTION IS HEREBY REOPENED. A non-final office action is set forth below.
2. To avoid abandonment of the application, Applicant must exercise one of the following two options:
  - (1) file a reply under 37 C.F.R. §1.111 (if this Office action is non-final); or,
  - (2) request reinstatement of the appeal.
3. If reinstatement of the appeal is requested, such request must be accompanied by a supplemental appeal brief, but no new amendments, affidavits (37 C.F.R. §§ 1.130, 1.131 or 1.132) or other evidence are permitted. See 37 C.F.R. §1.193(b)(2).
4. All references in this Office Action to the capitalized versions of "Applicant" refers specifically the Applicant of record. References to lower case versions of "applicant" or "applicants" refers to any or all patent "applicants." Unless expressly noted otherwise, references to "Examiner" in this Office Action refers to the Examiner of record while reference to or use of the lower case version of "examiner" refers to examiner(s) generally.
5. This Office Action is written in OACS. Because of this, the Examiner is unable to control formatting, paragraph numbering, font, spelling, line spacing, and/or other word processing issues. The Examiner sincerely apologies for these errors.

### ***Claim Rejections - 35 USC §112 2<sup>nd</sup> Paragraph***

6. The following is a quotation of the 2<sup>nd</sup> paragraph of 35 U.S.C. §112:

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The specification shall conclude with one or more claims particularly pointing out and distinctly claiming the subject matter which the applicant regards as his invention.

7. Claims 19-36 are rejected under 35 U.S.C. 112, 2<sup>nd</sup> paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention. The claims are replete with errors. Some examples follow.

a. In claim 19, it is unclear “the tax form” as recited in ~ line 9 is the same or different from the “a tax form the user is expected to file” as recited in ~ line 3 or “a tax form as previously recited in the same line (line 9). Because Applicant uses “a tax form” in the beginning of line 9 in addition to “a tax form” in line 3, it is unclear which particular tax form Applicant is referring to.

b. In claim 19, is unclear which tax form Applicant intends in the phrase “electronically storing a record of the tax form” as recited in ~ line 13.

c. Also in 19, it is unclear if the “receiving from the user a request for the record of the tax form” is the completed tax form, the expected tax form, or some other tax form.

d. Finally in claim 19, it is unclear how the “expected tax form” has a record which represents an indication that the tax form has been submitted.” Expected tax forms already reside with the IRS and are therefore never submitted.

e. Also in claim 19 (~ lines 14-15, the phrase beginning with “wherein the record represents an indication”), it is unclear as to who or whom the tax form has been submitted.

f. The Examiner suggests by way of example only that Applicant recite ‘a first tax form,’ ‘a second tax form,’ etc. if Applicant’s specification so permits.

g. The same errors noted above also apply to claim 28.

8. The Examiner finds that because the claims are exceedingly indefinite under 35 U.S.C. §112 2<sup>nd</sup> paragraph, it is impossible to properly construe claim scope at this time. See *Honeywell International Inc. v. ITC*, 68 USPQ2d 1023, 1030 (Fed. Cir. 2003) ("Because the claims are indefinite, the claims, by definition, cannot be construed."). However, in accordance with MPEP §2173.06 and the USPTO's policy of trying to advance prosecution by providing art rejections even though these claim are indefinite, the claims are construed and the art is applied *as much as practically possible*.

#### ***Claim Rejections - 35 USC §102***

9. The following is a quotation of the appropriate paragraphs of 35 U.S.C. §102 that form the basis for the rejections under this section made in this Office Action:

A person shall be entitled to a patent unless –

(b) the invention was patented or described in a printed publication in this or a foreign country or in public use or on sale in this country, more than one year prior to the date of application for patent in the United States.

(e) the invention was described in (1) an application for patent, published under section 122(b), by another filed in the United States before the invention by the applicant for patent or (2) a patent granted on an application for patent by another filed in the United States before the invention by the applicant for patent, except that an international application filed under the treaty defined in section 351(a) shall have the effects for purposes of this subsection of an application filed in the United States only if the international application designated the United States and was published under Article 21(2) of such treaty in the English language.

10. Claims 19-36 are rejected under 35 U.S.C. §102(b) as being anticipated by Quicken on the 'Turbotax for the Web.' The Examiner relies on two press release documents (See document nos. 14 and 17 in the Information Disclosure Statement ("IDS") initialed by the Examiner on February 9, 2004. This IDS was part of Paper No. 11.) 'Turbotax for the Web' inherently discloses the claimed features including storing user profiles (the user's data is stored remotely), the passwords, and other features.

11. Claims 19-36 are rejected under 35 U.S.C. §102(b) based upon a public use or sale of the invention. See 'Turbotax for the Web' and documents. Moreover, it is the Examiner's position that the TurboTax for the Web has all the tax related features found in the stand alone version of TurboTax. See the TurboTax User's Guide.

12. Claims 19-36 are rejected under 35 U.S.C. §102(e) as being anticipated by Miller (U.S. 6,202,052) and Turbotax (as described in the Turbotax User's Guide).<sup>1</sup> Miller discloses the claimed invention using Turbotax as an automated tax filing system.

***Claim Rejections - 35 USC §103***

13. The following is a quotation of 35 U.S.C. §103(a) which forms the basis for all obviousness rejections set forth in this Office Action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

14. Claims 19-36 are alternatively rejected under 35 U.S.C. §103(a) as being unpatentable over Turbotax for the Web.<sup>2</sup> It is the Examiner's principle position that the claims are anticipated because Turbotax for the Web directly or inherently discloses all the claimed features.

However if not inherent, it would have been obvious to a person having ordinary skill in the art at the time the invention was made to modify Turbotax for the Web to include the old and well known features as noted below.

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<sup>1</sup> See MPEP §2131.01 III. expressly authorizing multiple reference anticipation rejections under 35 U.S.C. §102.

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15. Claims 19-36 are alternatively rejected under 35 U.S.C. §103(a) as being unpatentable over the public use or sale as described in Turbotax for the Web.<sup>3</sup> Again it is the Examiner's principle position that the claims were on because Turbotax for the Web directly or inherently discloses all the claimed features.

However if not inherent, it would have been obvious to a person having ordinary skill in the art at the time the invention was made to modify Turbotax for the Web to include the old and well known features as noted below.

16. Claims 19-36, as understood by the Examiner, are alternatively rejected under 35 U.S.C. §103(a) as being unpatentable over Miller in view of Turbotax.<sup>4</sup> It is the Examiner's principle position that the claims are anticipated because Miller directly discloses the use of TurboTax as the electronic intermediary. See Miller, C6, L30-41.

However a reviewing body finds that MPEP §2131.01 III is incorrect law, (*i.e.* multiple reference rejections under anticipation is not permitted), it would have been obvious to a person having ordinary skill in the art at the time the invention was made to modify Miller as taught by Turbotax to perform the steps as expressly authorized in Miller.

17. The patentability of claims 28-36 stands or falls with the patentability of claims 19-27.

18. Because Inventions I and II are not patentably distinct, the patentability of claims 28-36 stands or falls with the patentability of claims 19-27.

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<sup>2</sup> See MPEP §2112 expressly authorizing alternative §102/§103 rejections when the question of inherency is present in the anticipation rejection.

<sup>3</sup> Id.

<sup>4</sup> Id.

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19. For due process purposes, the Examiner again confirms that Applicant has decided not to be his own lexicographer by indicating and defining claim limitations to have meanings other than their ordinary and accustomed meanings. See the previous office actions.

20. Unless expressly noted otherwise in this Office Action, the Examiner maintains his positions on claim interpretations including but not limited to his positions on Official Notice, lexicography, and definitions of claim terms. See again the previous office actions.

21. It is the Examiner's factual determination that home networks having at least a server and an personal computer acting as a client computer are old and well known in the art. See *e.g.* Seong (U.S. 6,785,720 B1); Sun (U.S. 6,778,646 B1); Sawada (U.S. 6,735,619 B1); Kang (U.S. 6,658,474 B2); Shteyn (U.S. 6,618,764 B1); Allan (U.S. 6,584,096 B1); Edson (U.S. 6,526,581 B1); Hamilton (U.S. 5,852,722); and Ripy et. al. (U.S. 6,137,865).

22. It is the Examiner's factual determination that it is old and well known the tax forms are available over the Internet or other network. See *e.g.* Goldberg et. al. (U.S. 6,598,046 B1).

23. It is the Examiner's factual determination that the IRS stores taxpayer records. This includes but is not limited to taxpayer name, address, social security number, and filing status, and taxable income. Moreover, taxpayers receive IRS documents with preprinted address labels. Taxpayers are requested to use those labels to make identifying the taxpayer more efficient. See *e.g.* Hecht (U.S. 5,535,322).

24. It is the Examiner's factual determination that tax information in electronic form provides a more economical and efficient means of handling tax data. See *e.g.* Baker (U.S. 6,567,789 B1).



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25. The Examiner takes Official Notice that tax entities (such as the IRS) send out tax forms to taxpayers based upon the form the taxpayer filed the year before. For example, if the taxpayer filed a 1040-EZ tax form, the IRS will send the taxpayer a blank 1040-EZ tax form within the first month or months of a calendar year.

### ***Response to Arguments***

2. Applicant's arguments filed in his First Appeal Brief on December 20, 2004 have been fully considered but they are not persuasive. While Applicants makes some valid points, the uncertainties as to what is "the tax form" as noted in the 35 U.S.C. §112 2<sup>nd</sup> paragraph rejections noted above makes those points moot.

3. In particular and regarding Applicant's arguments on page 23 of the First Appeal Brief, it is the Examiner's position that "the tax form" is not necessarily the completed tax form.

4. Applicant also argue the Examiner does not show "verifying the filing . . . ." It is the Examiner's position that "verifying the filing" is not present in the claims.

### ***Conclusion***

5. References considered pertinent to Applicant's disclosure are listed on form PTO-892.

6. The following two (2) citations to the Manual of Patent Examining Procedure ("MPEP") apply to this Office Action: MPEP citations to Chapters 100, 200, 500, 600, 700, 1000, 1100, 1300, 1400, 1500, 1700, 1800, 2000, 2100, 2200, 2500, 2600, and 2700 are from the MPEP 8<sup>th</sup> Edition, Rev. 2, May 2004. All remaining MPEP citations are from MPEP 8<sup>th</sup> Edition, August 2001.

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7. Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free).

8. Also in accordance with *In re Lee*, 277 F.3d 1338, 1344-45, 61 USPQ2d 1430, 1434-35 (Fed. Cir. 2002), the Examiner finds that Nathan J. Muller's Desktop Encyclopedia of the Internet, ("Desktop Encyclopedia") is additional evidence of what is basic knowledge or common sense to one of ordinary skill in this art. Muller's Desktop Encyclopedia is a practical reference that clearly explains Internet services, applications, protocols, access methods, development tools, administration and management, standards, and regulations. Because of the reference's basic content (which is self-evident upon examination of the reference) and after further review of the entire record including the prior art now of record in conjunction with the factors as discussed in MPEP §2141.03 (where practical), the Examiner finds that the Desktop Encyclopedia is primarily directed towards those of low skill in this art. Because the reference is directed towards those of low skill in this art, the Examiner finds that one of ordinary skill in this art must—at the very least—be aware of and understand the knowledge and information contained within the Desktop Encyclopedia.

9. In accordance with the USPTO's goals of customer service, compact prosecution, and reduction of cycle time, the Examiner has made every effort to clarify his position regarding claim interpretation and any rejections or objections in this application. Furthermore, the

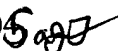
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Examiner has provided Applicant with notice—for due process purposes—of his position regarding his factual determinations and legal conclusions. If Applicant disagrees with any factual determination or legal conclusion made by the Examiner in this Office Action whether expressly stated or implied,<sup>5</sup> the Examiner respectfully reminds Applicant to properly traverse the Examiner's position(s) in accordance with 37 C.F.R. §1.111(b) in his next response. By addressing these issues now, matters where the Examiner and Applicant agree can be eliminated allowing the Examiner and Applicant to focus on areas of disagreement (if any) with the goal towards allowance in the shortest possible time. If Applicant has any questions regarding the Examiner's positions or has other questions regarding this communication or even previous communications, Applicant is strongly encouraged to contact Examiner Andrew J. Fischer whose telephone number is (703) 305-0292. If attempts to reach the Examiner by telephone are unsuccessful, the Examiner's immediate supervisor, Robert Olszewski, can be reached at (703) 308-5183. To respond to this Office Action by facsimile, fax to (703) 872-9306.



Andrew J. Fischer  
Patent Examiner  
Art Unit 3627

AJF

March 3, 2005 

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<sup>5</sup> E.g., if the Examiner rejected a claim under §103 with two references, although not directly stated, it is the Examiner's implied position that the references are analogous art.